

KIRSCHSTEIN, OTTINGER, ISRAEL & SCHIFFMILLER, P.C.

ATTORNEYS AT LAW
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489 FIFTH AVENUE
NEW YORK, N. Y. 10017-6105

(212) 697-3750

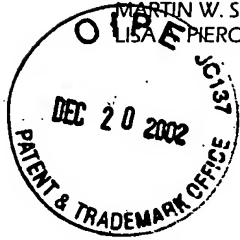
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MORRIS KIRSCHSTEIN
(1918-1978)

BERTRAM OTTINGER
(1937-1986)

Writer's e-mail: ai@kirschsteinlaw.com

DAVID B. KIRSCHSTEIN
ALAN ISRAEL
MARTIN W. SCHIFFMILLER
LISA A. PIERONI



October 21, 2002

Mr. Michael Fulton
175 Jalan Loyang Besar
Singapore 509428, Republic of Singapore

Re: U.S. Patent Application
Serial No. 10/014,387
Xu SHU, et al.
Filtered Cathode Arc Source...
Our Ref.: GWS/18240 C2

Dear Mr. Fulton:

Enclosed is a Declaration and Power of Attorney *along* with a copy of the Specification, claims and drawings for the referenced application. Please sign and date where indicated and return same to us at your earliest convenience.

If you should require assistance or have any questions, please contact us at the above address and/or telephone number. We can also be contacted by electronic mail as indicated.

Very truly yours,

Alan Israel

AI:lgw
enclosure

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